

		FOR OHF USE					

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**2001**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF PUBLIC AID**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2001)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0040733</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>	
<b>Facility Name:</b> <u>Alden Estates of Evanston</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2001</u> to <u>12/31/2001</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
<b>Address:</b> <u>2520 Gross Point Road</u> <u>Evanston</u> <u>60201</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
<b>County:</b> <u>Cook</u>		<b>Officer or Administrator of Provider</b> (Signed) _____ (Date) _____	
<b>Telephone Number:</b> <u>(773) 286-3883</u> <b>Fax #</b> <u>(773) 286-3743</u>		(Type or Print Name) <u>Steven M. Kroll</u>	
<b>IDPA ID Number:</b> <u>36-4003478</u>		(Title) <u>Chief Financial Officer</u>	
<b>Date of Initial License for Current Owners:</b> <u>03/15/96</u>		(Signed) _____ (Date) _____	
<b>Type of Ownership:</b>		<b>Paid Preparer</b> (Print Name and Title) _____	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust <b>IRS Exemption Code</b> _____		(Firm Name & Address) _____ (Telephone) <u>( )</u> Fax # ( )	
<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____		<b>MAIL TO: OFFICE OF HEALTH FINANCE</b> <b>ILLINOIS DEPARTMENT OF PUBLIC AID</b> 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
<b>GOVERNMENTAL</b> <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____			
<b>In the event there are further questions about this report, please contact:</b> <b>Name:</b> <u>Steven M. Kroll</u> <b>Telephone Number:</b> <u>(773) 286-3883</u>			

## STATE OF ILLINOIS

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Facility Name & ID Number Alden Estates of Evanston# 0040733 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>42</u>	Skilled (SNF)	<u>42</u>	<u>15,330</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	<u>57</u>	Sheltered Care (SC)	<u>57</u>	<u>20,805</u>	5
6		ICF/DD 16 or Less			6
7	<u>99</u>	TOTALS	<u>99</u>	<u>36,135</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>464</u>	<u>5,048</u>	<u>3,057</u>	<u>8,569</u>	8
9	SNF/PED					9
10	ICF	<u>4,931</u>	<u>8,037</u>	<u>278</u>	<u>13,246</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>5,395</u>	<u>13,085</u>	<u>3,335</u>	<u>21,815</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 60.37%

D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)none

F. Does the facility maintain a daily midnight census?

yesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☐NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 3/15/96

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 3/01/96NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 31and days of care provided 3,057Medicare Intermediary AdminiStar Federal

## IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH\* ☐CASH\* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/01 Fiscal Year: 12/31/01

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001

Ending: 12/31/2001

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	382,493	21,630		404,123	99	404,222		404,222		1
2	Food Purchase		163,518		163,518	(24,885)	138,633	(7,938)	130,695		2
3	Housekeeping	89,942	16,336		106,278	703	106,981		106,981		3
4	Laundry	35,636	2,504		38,140	183	38,323		38,323		4
5	Heat and Other Utilities			159,752	159,752		159,752	(6,660)	153,092		5
6	Maintenance	45,379		107,660	153,039		153,039	7,128	160,167		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	553,450	203,988	267,412	1,024,850	(23,900)	1,000,950	(7,470)	993,480		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			24,900	24,900		24,900		24,900		9
10	Nursing and Medical Records	879,125	60,066	3,671	942,862	2,130	944,992	(7,197)	937,795		10
10a	Therapy	22,551			22,551		22,551		22,551		10a
11	Activities	73,261	1,743	1,886	76,890		76,890		76,890		11
12	Social Services	53,220			53,220		53,220		53,220		12
13	Nurse Aide Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,028,157	61,809	30,457	1,120,423	2,130	1,122,553	(7,197)	1,115,356		16
	<b>C. General Administration</b>										
17	Administrative	95,157			95,157		95,157		95,157		17
18	Directors Fees										18
19	Professional Services			439,462	439,462	(14,267)	425,195	(375,179)	50,016		19
20	Dues, Fees, Subscriptions & Promotions			45,081	45,081		45,081	(31,097)	13,984		20
21	Clerical & General Office Expenses	281,593	14,946	41,519	338,058	381	338,439	25,573	364,012		21
22	Employee Benefits & Payroll Taxes			208,445	208,445	21,389	229,834	29,914	259,748		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,410	3,410		3,410	4,789	8,199		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			41,408	41,408		41,408	2,124	43,532		26
27	Other (specify):*			97,499	97,499		97,499	(97,499)			27
28	<b>TOTAL General Administration</b>	376,750	14,946	876,824	1,268,520	7,503	1,276,023	(441,375)	834,648		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,958,357	280,743	1,174,693	3,413,793	(14,267)	3,399,526	(456,042)	2,943,484		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Alden Estates of Evanston

#0040733

Report Period Beginning:

01/01/2001

Ending:

12/31/2001

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			31,590	31,590		31,590	176,517	208,107			30
31	Amortization of Pre-Op. & Org.							10,000	10,000			31
32	Interest			257,882	257,882		257,882	398,444	656,326			32
33	Real Estate Taxes					14,267	14,267	224,638	238,905			33
34	Rent-Facility & Grounds			1,011,901	1,011,901		1,011,901	(1,011,657)	244			34
35	Rent-Equipment & Vehicles			7,681	7,681		7,681	9,094	16,775			35
36	Other (specify):*							54,217	54,217			36
37	<b>TOTAL Ownership</b>			1,309,054	1,309,054	14,267	1,323,321	(138,747)	1,184,574			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		131,530	573,870	705,400		705,400	(356,261)	349,139			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			22,995	22,995		22,995		22,995			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		131,530	596,865	728,395		728,395	(356,261)	372,134			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,958,357	412,273	3,080,612	5,451,242		5,451,242	(951,050)	4,500,192			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2001

Ending:

12/31/2001

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4,929)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(2,503)	20		17
18	Fines and Penalties	(5,366)	32		18
19	Entertainment				19
20	Contributions	(2,584)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(97,499)	27		24
25	Fund Raising, Advertising and Promotional	(24,315)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,494)	20		28
29	Other-Attach Schedule See page 5A				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (138,690)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(216,315)	PG 6'S	34
35	Other- Attach Schedule	(596,045)	PG 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (812,360)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (951,050)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Alden Estates of Evanston

ID# 0040733

Report Period Beginning: 01/01/2001

Ending: 12/31/2001

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Skyline Valet-backed out on pg 5a.	\$ (36,440)	19	1
2	Delete non-allowable cost for marketing (gl 5708)	(4,567)	19	2
3	Illinois healthcare assoc. back out Pac - fees	(317)	20	3
4	back out non-costs for part b c/a's in 5212/3/4	(18,399)	39	4
5	back out related party interest in gl 7105	(252,516)	32	5
6	adjust insur. Expense to actual (\$29/bed)	(2,871)	26	6
7	To agree page 22 def maint to GL #7104	3,265	6	7
8	Late fees on utility expenses	(6,660)	5	8
9	HMO Pharmacy C/A (#5042)	(48,749)	39	9
10	To correct dep. Exp to agree to page 12&13	(26,300)	30	10
11	HMO Therapy C/A non-cost(5040)	(200,963)	39	11
12	HMO oxygen non-cost c/a(5080)	(177)	39	12
13	HMO nursing supplies non-cost c/a(#5026)	(1,351)	39	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(596,045)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2001

Ending:

12/31/2001

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,929)	0	0	(3,009)	0	0	0	0	0	0	0	(7,938)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(6,660)	0	0	0	0	0	0	0	0	0	0	(6,660)	5
6	Maintenance	3,265	0	3,880	0	0	0	(17)	0	0	0	0	7,128	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(8,324)</b>	<b>0</b>	<b>3,880</b>	<b>(3,009)</b>	<b>0</b>	<b>0</b>	<b>(17)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,470)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	(6,819)	(378)	0	0	0	0	0	0	(7,197)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,819)</b>	<b>(378)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,197)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(41,007)	3,200	(337,372)	0	0	0	0	0	0	0	0	(375,179)	19
20	Fees, Subscriptions & Promotions	(31,213)	0	116	0	0	0	0	0	0	0	0	(31,097)	20
21	Clerical & General Office Expenses	0	768	11,231	7,907	5,667	0	0	0	0	0	0	25,573	21
22	Employee Benefits & Payroll Taxes	0	0	28,753	0	1,161	0	0	0	0	0	0	29,914	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	4,789	0	0	0	0	0	0	0	0	4,789	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(2,871)	4,995	0	0	0	0	0	0	0	0	0	2,124	26
27	Other (specify):*	(97,499)	0	0	0	0	0	0	0	0	0	0	(97,499)	27
28	<b>TOTAL General Administration</b>	<b>(172,590)</b>	<b>8,963</b>	<b>(292,483)</b>	<b>7,907</b>	<b>6,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(441,375)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(180,914)</b>	<b>8,963</b>	<b>(288,603)</b>	<b>(1,921)</b>	<b>6,450</b>	<b>0</b>	<b>(17)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(456,042)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2001

Ending:

12/31/2001

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	<b>D. Ownership</b>												
30	Depreciation	(26,300)	189,541	11,855	0	1,421	0	0	0	0	0	0	176,517 30
31	Amortization of Pre-Op. & Org.	0	7,431	90	0	0	2,479	0	0	0	0	0	10,000 31
32	Interest	(257,882)	635,583	14,114	0	2,170	4,459	0	0	0	0	0	398,444 32
33	Real Estate Taxes	0	221,724	2,544	0	370	0	0	0	0	0	0	224,638 33
34	Rent-Facility & Grounds	0	(1,011,901)	244	0	0	0	0	0	0	0	0	(1,011,657) 34
35	Rent-Equipment & Vehicles	0	0	9,094	0	0	0	0	0	0	0	0	9,094 35
36	Other (specify):*	0	54,217	0	0	0	0	0	0	0	0	0	54,217 36
37	<b>TOTAL Ownership</b>	<b>(284,182)</b>	<b>96,595</b>	<b>37,941</b>	<b>0</b>	<b>3,961</b>	<b>6,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(138,747) 37</b>
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	(269,639)	0	0	(14,740)	(43,787)	(28,095)	0	0	0	0	0	(356,261) 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 43
44	<b>TOTAL Special Cost Centers</b>	<b>(269,639)</b>	<b>0</b>	<b>0</b>	<b>(14,740)</b>	<b>(43,787)</b>	<b>(28,095)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(356,261) 44</b>
	<b>GRAND TOTAL COST</b>												
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(734,735)</b>	<b>105,558</b>	<b>(250,662)</b>	<b>(16,661)</b>	<b>(33,376)</b>	<b>(21,157)</b>	<b>(17)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(951,050) 45</b>



Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2001

Ending:

12/31/2001

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Alden Management Services, Inc.	100	See Page 6K		See Page 6K		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	34 Rental Income	\$ 1,011,901	Alden Estates of Evanston II, Inc.		\$	\$ (1,011,901) 1
2	V	32 Interest Income	2,955	Alden Estates of Evanston II, Inc.			(2,955) 2
3	V	19 Audit expense		Alden Estates of Evanston II, Inc.		3,200	3,200 3
4	V	21 Misc. G & A		Alden Estates of Evanston II, Inc.		768	768 4
5	V	33 Real estate taxes		Alden Estates of Evanston II, Inc.		221,724	221,724 5
6	V	26 Insurance		Alden Estates of Evanston II, Inc.		4,995	4,995 6
7	V	32 Interest on mortgage		Alden Estates of Evanston II, Inc.		638,538	638,538 7
8	V	36 Mortgage insurance prem.		Alden Estates of Evanston II, Inc.		54,217	54,217 8
9	V	30 Depreciation		Alden Estates of Evanston II, Inc.		189,541	189,541 9
10	V	31 Amortization		Alden Estates of Evanston II, Inc.		7,431	7,431 10
11	V						
12	V						
13	V						
14	Total		\$ 1,014,856			\$ 1,120,414	\$ * 105,558 14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001 Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	22 Employee Benefits	\$	Alden Management Services, Inc.	100.00%	\$ 28,753	\$ 28,753
16	V	19 Management fees	341,592	Alden Management Services, Inc.		4,220	(337,372)
17	V	21 Gen'l & Admin.		Alden Management Services, Inc.		11,231	11,231
18	V	6 maintenance/utilities		Alden Management Services, Inc.		3,880	3,880
19	V	24 autos/seminars		Alden Management Services, Inc.		4,789	4,789
20	V	20 dues/subscriptions		Alden Management Services, Inc.		116	116
21	V	30 depreciation		Alden Management Services, Inc.		11,855	11,855
22	V	31 amortization		Alden Management Services, Inc.		90	90
23	V	33 real estate tax		Alden Management Services, Inc.		2,544	2,544
24	V	34 rent		Alden Management Services, Inc.		244	244
25	V	35 rent-equip/vehicles		Alden Management Services, Inc.		9,094	9,094
26	V	32 interest		Alden Management Services, Inc.		14,114	14,114
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 341,592			\$ 90,930	\$ * (250,662)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001 Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	TUBE FEEDINGS	\$ 4,439	PYRAMID HEALTH CARE SERVICES	100.00%	\$ 1,430	\$ (3,009)	15
16	V	10	NURSING SUPPLIES	8,139	PYRAMID HEALTH CARE SERVICES		1,320	(6,819)	16
17	V	39	SUPPLIES / PER DIEM FEES	35,952	PYRAMID HEALTH CARE SERVICES		21,212	(14,740)	17
18	V	21	GENERAL & ADMIN.		PYRAMID HEALTH CARE SERVICES		7,907	7,907	18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 48,530			\$ 31,869	\$ * (16,661)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001 Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 drugs	\$ 153,303	Forum Extended Care II	100.00%	\$ 120,124	\$ (33,179)	15
16	V	10 house stock	1,746	Forum Extended Care II		1,368	(378)	16
17	V	39 iv	49,016	Forum Extended Care II		38,408	(10,608)	17
18	V	22 fringe benefits		Forum Extended Care II		1,161	1,161	18
19	V	21 gen'l & admin		Forum Extended Care II		5,667	5,667	19
20	V	32 interest		Forum Extended Care II		2,170	2,170	20
21	V	33 real estate tax		Forum Extended Care II		370	370	21
22	V	30 depreciation		Forum Extended Care II		1,421	1,421	22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 204,065			\$ 170,689	\$ * (33,376)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001 Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 CPT REVENUES	\$ 281,668	COMMUNITY PHYSICAL THERAPY	100.00%	\$ 253,573	\$ (28,095)	15
16	V	31 AMORTIZATION		COMMUNITY PHYSICAL THERAPY		2,479	2,479	16
17	V	32 INTEREST		COMMUNITY PHYSICAL THERAPY		4,459	4,459	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 281,668			\$ 260,511	\$ * (21,157)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001 Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	6 maintenance	\$ 2,740	Alden Bennett Construction	100.00%	\$ 2,723	\$ (17)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 2,740			\$ 2,723	\$ *	(17) 39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

## STATE OF ILLINOIS

Page 7

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg a.	President	CEO	100.00	350,147	0.86	2.15	salary	\$ 7,677	21-1	1
2	Lauren Magnusson b.	Nurse coordinator	nursing admin		78,392	0.86	2.15	salary	1,718	21-1	2
3	Terry Magnusson c.	Maint. Supervisor	constuct/maint		71,614	0.86	2.15	salary	1,570	21-1	3
4											4
5											5
6											6
7	a. Floyd Schlosssberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg.										9
10											10
11											11
12											12
13								TOTAL	\$ 10,965		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 01/01/2001 Ending: 2/31/2001

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Alden Management Services, Inc.

Street Address 4200 W Peterson Ave

City / State / Zip Code Chicago IL 60646

Phone Number (773)286-3883

Fax Number (773)286-3743

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	<a href="#">see page 8a...</a>				\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25



**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10			
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1							\$		\$			\$	1		
2	Cambridge		X	Operations	Varies	4/00	8,000,800	7,930,900		8.0300	638,538		2		
3													3		
4													4		
5													5		
	Working Capital														
6	RELATED PARTY - CPT	X		OPERATIONS	NONE						VARIES	4,459	6		
7	Related party - AMS/FECII	X		OPERATIONS	NONE						VARIES	16,284	7		
8													8		
9	TOTAL Facility Related						\$	8,000,800	\$	7,930,900			\$	659,281	9
	B. Non-Facility Related*														
10	Offset by Interest Income											(2,955)	10		
11													11		
12													12		
13													13		
14	TOTAL Non-Facility Related						\$		\$				\$	(2,955)	14
15	TOTALS (line 9+line14)						\$	8,000,800	\$	7,930,900			\$	656,326	15

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

## B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2000 report.		\$	226,500	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	220,724	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(5,776)	3	
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	227,500	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	14,267	5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ X For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	235,991	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	1996	119,513	8		
	1997	125,489	9		
	1998	203,750	10		
	1999	215,336	11		
	2000	220,724	12		
<b>2001 ACCRUAL BASED ON AN ESTIMATED 3% INCREASE OF ACTUAL BILL PAID IN 2001:</b>					
<b>\$220,724.12 X 1.03 = \$227,500</b>					
Balance per the schedule above 221724					
Add related party from page 6 a-d 2914 Total on page 4 is \$224638					
				<b>FOR OHF USE ONLY</b>	
				13	FROM R. E. TAX STATEMENT FOR 2000 \$ 13
				14	PLUS APPEAL COST FROM LINE 5 \$ 14
				15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

## NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Office of Health Finance at (217) 782-1630.

**2000 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Alden Estates of Evanston COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040733

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-3743

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>10-10-200-077-0000</u>	<u>Nursing home facility</u>	\$ <u>220,724.12</u>	\$ <u>220,724.12</u>
2. <u></u>	<u>Related party-Alden Management</u>	\$ <u>118,551.00</u>	\$ <u>2,544.00</u>
3. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
<b>TOTALS</b>		\$ <u>339,275.12</u>	\$ <u>223,268.12</u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

A. Square Feet:
53,567

B. General Construction Type:

Exterior
BRICK

Frame
STEEL

Number of Stories

C. Does the Operating Entity?

☐ (a) Own the Facility
☒ (b) Rent from a Related Organization.
☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☐ (a) Own the Equipment
☒ (b) Rent equipment from a Related Organization.
☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
☒ YES
☐ NO

If so, please complete the following:

1. Total Amount Incurred:
260,098

2. Number of Years Over Which it is Being Amortized:
35

3. Current Period Amortization:
7,431

4. Dates Incurred:
3/31/95

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	SNF/Assisted living	53,277	1995	\$ 350,000	1
2					2
3	TOTALS	53,277		\$ 350,000	3

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2001

Ending:

12/31/2001

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	Related party-Forum		1978	\$ 18,359	\$	22	\$	\$	18,359
5	99	1995	1994	5,377,512	137,885	39	137,885		935,780
6	Reclass Refinancing fees	1999		54,450	1,601	34	1,601		3,203
7									
8									
<b>Improvement Type**</b>									
9	Related Party-Forum:								
10	Leasehold Improvement-Remodeling		1980	19,335		20			19,335
11	Leasehold Improvement-Remodeling		1980	1,208		10			1,208
12	Leasehold Improvement-Remodeling		1986	645		5			645
13	Leasehold Improvement-Remodeling		1990	404		5			404
14	Leasehold Improvement-Remodeling		1991	94		5			94
15	Leasehold Improvement-Remodeling		1993	8,304	830	10	830		7,474
16	Leasehold Improvement-Remodeling		1993	6,504	671	9.7	671		6,035
17	Leasehold Improvement-sign		1994	261	22	12	22		174
18	Leasehold Improvement-dryvit		1995	443	44	10	44		310
19	Leasehold Improvement-new ac		1999	723	48	15	48		145
20	Leasehold Improvement-roof		1985	972	51	19	51		870
21	Leasehold Improvement-roof		1994	863	58	15	58		460
22	Leasehold Improvement-roof		1997	819	55	15	55		273
23	Leasehold Improvement-roof		1998	1,390	93	15	93		371
24	Leasehold Improvement-parking lot asphalt		2000	111	11	10	11		22
25	Leasehold Improvement-hallway lighting		2001	155	16	10	16		16
26	Leasehold Improvement-DAL		2001	195	19	10	19		19
27									
28	Related Party-AMS:								
29	Leasehold Improvement-Remodeling		1993	4,266		7			4,266
30	Leasehold Improvement-Remodeling		1994	2,112	64	7	64		2,112
31									
32	Related Party-FECII:		1999	5,803	308	5	308		445
33									
34									
35									
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

## STATE OF ILLINOIS

Page 12A

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2001 Ending: 12/31/2001

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Repair: boiler, valve, elect. Fixtures, heater, TV antenna	1995	\$ 17,311	\$ 1,330	10-20	\$ 1,330	\$	\$ 8,392		37
38	Install lawn sprinkler system	1996	19,670	1,311	15	1,311		7,031		38
39	Demolition, excavating, electricalwork, masonry	1996	39,481	2,715	25	2,715		11,961		39
40	Sign	1996	745	62	12	62		321		40
41	Sink	1996	1,366	68	20	68		381		41
42	Motor repair	1996	3,300	164	20	164		990		42
43	Elevator remodeling	1996	3,018	151	20	151		792		43
44	Install new electrical outlets	1997	2,542	508	5	508		2,542		44
45	Telephone system upgrade	1997	2,698	270	10	270		1,102		45
46	Repair panel	1998	3,631	726	5	726		2,723		46
47	Repair rainshields, relief valve	1998	7,117	712	10	712		2,550		47
48	Replace fan motor	1998	5,797	1,159	5	1,159		4,155		48
49	Electrical panel	1998	1,926	193	10	193		642		49
50	Replace freezer compressor	1998	3,457	345	10	345		1,152		50
51	Replace fire alarm sys	1998	56,459	3,764	15	3,764		12,233		51
52	Elm heating-cooler-hvac	1999	2,500	250	10	250		625		52
53	Aqua plumbing-water heater	1999	10,445	696	15	696		1,509		53
54	CSI-repair air maint. Handler unit	1999	1,855	185	10	185		525		54
55	New horizons-hook up phones	1999	1,827	183	10	183		472		55
56	Alden Bennett Const.	2000	7,160	716	10	716		1,432		56
57	The floor source-lobby & elevator carpeting	2000	3,652	730	5	730		1,339		57
58	Alden Bennett Const.-wallcovering	2000	1,350	270	5	270		495		58
59	DBS Contracting-repair lawn sprinkler	2000	2,281	228	10	228		342		59
60	CSI-install disposal	2000	2,341	468	5	468		663		60
61	Forx valley fire & safety-repair sprinkler system	2000	1,765	118	15	118		167		61
62	CSI-replace compressor	2000	1,770	177	10	177		251		62
63	Alden Bennett-seca/stripe parking lot, replace sidewalk	2000	5,582	624	5-15	624		844		63
64	Service on Elliot Will -CSI Coker	2001	5,205	173	10	173		173		64
65	Capps plumbing repair for meter bypass line	2001	1,840	276	5	276		276		65
66	The floor source - lobby & elevator carpet	2001	944	63	5	63		63		66
67	GT Mech. - replaced condensor fan motors/shield	2001	2,218	129	10	129		129		67
68										68
69										69
70	TOTAL (lines 4 thru 69)		\$ 5,726,181	\$ 160,540		\$ 160,540	\$	\$ 1,068,292		70

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 494,269	\$ 41,355	\$ 41,355	\$		\$ 239,933	71
72	Current Year Purchases	17,428	1,747	1,747			1,747	72
73	Fully Depreciated Assets	30,153	668	668			30,153	73
74								74
75	TOTALS	\$ 541,850	\$ 43,770	\$ 43,770	\$		\$ 271,833	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	various	bus/van	1998-2000	\$ 11,938	\$ 3,797	\$ 3,797	\$	3	\$ 6,200	76
77										77
78										78
79										79
80	TOTALS			\$ 11,938	\$ 3,797	\$ 3,797	\$		\$ 6,200	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 6,629,969	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 208,107	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 208,107	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,346,325	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

## XII. RENTAL COSTS

### A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: \_\_\_\_\_

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? \_\_\_\_\_

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease \_\_\_\_\_.

9. Option to Buy: ☐ YES ☐ NO Terms: \_\_\_\_\_ \*

### B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

☒ YES ☐ NO

16. Rental Amount for movable equipment: \$ 7,681

Description: Copy Machine lease

(Attach a schedule detailing the breakdown of movable equipment)

### C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>related party</u>	<u>various</u>	\$ <u>757.00</u>	\$ <u>9,094</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>757.00</u>	\$ <u>9,094</u>	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2002 \$ \_\_\_\_\_

13. /2003 \$ \_\_\_\_\_

14. /2004 \$ \_\_\_\_\_

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.



**A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)**

<b>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</b>  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO  If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	<b>2. CLASSROOM PORTION:</b>  IN-HOUSE PROGRAM <input type="checkbox"/>  IN OTHER FACILITY <input type="checkbox"/>  COMMUNITY COLLEGE <input type="checkbox"/>  HOURS PER AIDE _____	<b>3. CLINICAL PORTION:</b>  IN-HOUSE PROGRAM <input type="checkbox"/>  IN OTHER FACILITY <input type="checkbox"/>  HOURS PER AIDE _____
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		1		2		3	4
		Facility					
		Drop-outs	Completed	Contract	Total		
1	Community College Tuition	\$	\$	\$	\$		
2	Books and Supplies						
3	Classroom Wages (a)						
4	Clinical Wages (b)						
5	In-House Trainer Wages (c)						
6	Transportation						
7	Contractual Payments						
8	Nurse Aide Competency Tests						
9	TOTALS	\$	\$	\$	\$		
10	SUM OF line 9, col. 1 and 2 (e)	\$					

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training aides from other facilities.

\$

**D. NUMBER OF AIDES TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
 (c) For in-house training programs only. Do not include fringe benefits.  
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

**XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)**

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 82,778	\$		\$ 82,778	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			12,043			12,043	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			169,862			169,862	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	see page 16a	# of prescrpts				37,331		37,331	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	see page 16a					47,125		47,125	13
14	TOTAL			\$		\$ 264,683	\$ 84,456		\$ 349,139	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

## STATE OF ILLINOIS

Page 17

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001

Ending:

12/31/2001

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2001

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 120,870	\$ 144,166	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 226,000 )	888,448	888,448	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	40,093	57,463	7
8	Accounts Receivable (owners or related parties)	2,914,727	3,088,452	8
9	Other(specify): Escrows		253,578	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 3,964,138	\$ 4,432,107	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		980,000	13
14	Buildings, at Historical Cost		6,278,135	14
15	Leasehold Improvements, at Historical Cost	179,026	179,026	15
16	Equipment, at Historical Cost	174,842	603,292	16
17	Accumulated Depreciation (book methods)	(140,714)	(462,674)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		260,099	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(12,386)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 213,154	\$ 7,825,492	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 4,177,292	\$ 12,257,599	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,404,894	\$ 1,407,834	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	194,517	194,517	28
29	Short-Term Notes Payable		48,935	29
30	Accrued Salaries Payable	128,082	128,082	30
31	Accrued Taxes Payable (excluding real estate taxes)	26,758	26,758	31
32	Accrued Real Estate Taxes(Sch.IX-B)		227,500	32
33	Accrued Interest Payable		53,071	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	(1,041,108)	(1,041,108)	35
	<b>Other Current Liabilities(specify):</b>			
36	Due to affiliates	7,490,099	7,543,297	36
37	Due to IDPA	28,228	28,228	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 8,231,470	\$ 8,617,114	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,881,965	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	Due to Officer	171,000	171,000	43
44	Deferred Taxes	(345,555)	(345,555)	44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ (174,555)	\$ 7,707,410	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 8,056,915	\$ 16,324,524	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (3,879,623)	\$ (4,066,925)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 4,177,292	\$ 12,257,599	48

\*(See instructions.)

## XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,042,964)	1
2	Restatements (describe):		2
3	External auditor adjustments made after 2000 cost report	112,702	3
4	was filed. These adjustments have no effect on reimburs-		4
5	able cosssts; bad debt/medicare rev.		5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,930,262)	6
	<b>A. Additions (deductions):</b>		
7	NET Income (Loss) (from page 19, line 43)	(949,361)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (949,361)	17
	<b>B. Transfers (Itemize):</b>		
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ (3,879,623)	24 *

\* This must agree with page 17, line 47.

**VII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,964,330	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,964,330	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	176,634	6
7	Oxygen	3,666	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 180,300	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	420	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	2,000	15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	132,955	21
22	Laundry	4,995	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 140,370	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	573	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 573	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Misc. income</b>	3,151	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 3,151	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,288,724	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,024,850	31
32	Health Care	1,114,963	32
33	General Administration	1,268,520	33
<b>B. Capital Expense</b>			
34	Ownership	1,309,054	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	710,860	35
36	Provider Participation Fee	22,995	36
<b>D. Other Expenses (specify):</b>			
37	Related party salaries included in col 1 (page 6a)	(204,491)	37
38	Related party salaries included in col 1 (page 6b)	(3,075)	38
39	Related party salaries included in col 1 (page 6c)	(5,591)	39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,238,085	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(949,361)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (949,361)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? \_\_\_\_\_ If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001

Ending:

12/31/2001

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,288	2,448	\$ 59,594	\$ 24.34	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,891	11,251	261,634	23.25	3
4	Licensed Practical Nurses	11,038	11,736	228,978	19.51	4
5	Nurse Aides & Orderlies	31,400	32,961	329,920	10.01	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,919	2,103	19,850	9.44	8
9	Activity Director	2,783	328	34,216	104.32	9
10	Activity Assistants	2,090	3,000	39,045	13.02	10
11	Social Service Workers	3,160	3,127	55,921	17.88	11
12	Dietician					12
13	Food Service Supervisor	1,920	2,080	44,012	21.16	13
14	Head Cook					14
15	Cook Helpers/Assistants	30,737	32,545	337,481	10.37	15
16	Dishwashers					16
17	Maintenance Workers	1,888	2,080	41,372	19.89	17
18	Housekeepers	10,845	11,944	89,942	7.53	18
19	Laundry	4,343	4,706	35,635	7.57	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	4,453	2,233	57,967	25.96	23
24	Clerical	984	1,040	22,255	21.40	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)		80		0.00	28
29	Resident Services Coordinator	1,430	4,501	47,547	10.56	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Personnel</u>	1,992	2,080	39,831	19.15	33
34	TOTAL (lines 1 - 33)	124,161	130,243	\$ 1,745,200 *	\$ 13.40	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	monthly	24,900	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	47	2,376	10-3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	38	1,886	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	85	\$ 29,162		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2001

Ending: 12/31/2001

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	Amount	D. Employee Benefits and Payroll Taxes			Amount	F. Dues, Fees, Subscriptions and Promotions		Amount
Name	Function	%		Description		Description		Description			
Agpasa(1622)/Dalicandro(1449)	administrator		\$ 3,071	Workers' Compensation Insurance	\$ 33,347	IDPH License Fee	\$				
various executives	management	0	24,874	Unemployment Compensation Insurance	6,619	Advertising: Employee Recruitment		488			
Dipaolo(2949)/Glantz(490.44)	administrator	0	3,439	FICA Taxes	125,948	Health Care Worker Background Check		707			
Gerber	administrator	0	47,353	Employee Health Insurance	33,334	(Indicate # of checks performed <u>101</u> )					
Palazzo(1560)/Weber(1430)	administrator	0	3,029	Employee Meals	24,885						
Weibeler	administrator	0	13,391	Illinois Municipal Retirement Fund (IMRF)*							
	administrator	0		Dental / Life insurance	1,033	Illinois healthcare association		4,262			
TOTAL (agree to Schedule V, line 17, col. 1)				Employee relations / Employee vaccinations	2,539	Evanston licence fee		5,450			
(List each licensed administrator separately.)			\$ 95,157	Payroll misc. costs / 401 K match	1,693	Various misc. dues/subscriptions		2,961			
B. Administrative - Other				Various misc. costs	437	related party-ams		116			
Description						Less: Public Relations Expense	(		)		
						Non-allowable advertising	(		)		
						Yellow page advertising	(		)		
						TOTAL (agree to Sch. V,	\$	13,984			
						line 20, col. 8)					
TOTAL (agree to Schedule V, line 17, col. 3)					\$ 259,748						
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees							
C. Professional Services				G. Schedule of Travel and Seminar**							
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount				
Alden Management Services	MNGT. FEES/MKTG FEE	\$ 346,159				Out-of-State Travel	\$				
Blackman Kallick	ACCT. FEES	5,505									
Mayer Brown & Plat	Tax reduction fee	11,267				In-State Travel		1,814			
First Real Estate	Appraisal fee	3,000									
Healthcare Business Credit	Audit Fees	3,500									
Misc. Prof. Fees	Misc. Prof Fees	250									
Medi Com	Software consultant	155				Seminar Expense		850			
Ken Fisch	Legal fees	15,645				Laura G. Gerber		425			
Barry Greenburg	Legal fees	14,695				Jami Mandl		320			
Janet Herman	Legal fees	1,969				related party-ams		4,789			
U.S. Gas	Utility consultant	878				Entertainment Expense	(				
Skyline Valet-backed out on p.5A	valet-non-allowable:pg 5a	36,440				(agree to Sch. V,					
TOTAL (agree to Schedule V, line 19, column 3)			TOTAL		\$	line 24, col. 8)	\$	8,199			
(If total legal fees exceed \$2500 attach copy of invoices.)		\$ 439,462									

\* Attach copy of IMRF notifications

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	Painting	6/95	\$ 2,000	3	\$ 277	\$	\$	\$	\$	\$	\$	\$	\$
2	Painting	1/96	448	3	150								
3	Painting	2/96	450	3	150	12							
4	Painting	4/96	453	3	151	38							
5	Painting	5/96	454	3	151	51							
6	Painting	6/96	464	3	155	64							
7	Painting	7/96	920	3	307	153							
8	Painting	9/96	1,969	3	656	438							
9	Painting	11/96	491	3	164	136							
10	Painting	12/96	469	3	156	144							
11	Plumbing repairs	11/96	1,897	15	127	125	126	126	126	126	126	126	
12	A/C repairs	6/97	1,720	3	573	573	240						
13	Painting	3/98	1,648	3	458	549	549	92					
14	Painting	6/98	2,142	3	417	714	714	297					
15	Painting	9/98	2,667	3	296	889	889	593					
16	Painting	12/98	774	3	22	258	258	236					
17	Painting>1,500 ytd 1999	7/99	6,140	3		1,023	2,047	2,047	1,023				
18	Painting	9/00	3,856	3			428	1,285	1,285	858			
19													
20	TOTALS		\$ 28,962		\$ 4,210	\$ 5,167	\$ 5,251	\$ 4,676	\$ 2,434	\$ 984	\$ 126	\$ 126	\$



## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN, LPN, NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES  
If YES, give association name and amount. 4262
- (3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? YES  
What was the average life used for new equipment added during this period? 10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 11,295 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 22,995  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 24,885 Has any meal income been offset against related costs? NO Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? NO  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? N/A If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? NO**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? YES  
Firm Name: BDO SEIDMAN LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? NO If no, please explain. NOT YET ISSUED
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? YES  
Attach invoices and a summary of services for all architect and appraisal fees.